



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0611 Helena Public Schools

0487 Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	30,062,815.26	29,266,284.32	0.00	796,530.94	0.00	0.00
21XX Support Services - Students	4,996,837.80	4,987,056.80	0.00	9,781.00	0.00	0.00
221X Improvement of Instruction Services	228,184.62	228,184.62	0.00	0.00	0.00	0.00
222X Educational Media Services	1,284,401.26	1,282,484.27	0.00	1,916.99	0.00	0.00
23XX Support Services - General Administration	622,717.62	621,187.42	0.00	1,530.20	0.00	0.00
24XX Support Services - School Administration	3,221,212.61	3,217,911.73	0.00	3,300.88	0.00	0.00
258X Admin. Tech. - Technology Coordinator	482,730.49	0.00	292,963.63	189,766.86	0.00	0.00
25XX Support Services - Business	1,080,186.96	6,600.00	1,069,942.96	3,644.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,678,193.54	3,678,193.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,776,556.68	2,708,675.82	0.00	67,880.86	0.00	0.00
31XX Food Services	56,164.73	56,164.73	0.00	0.00	0.00	0.00
32XX Enterprise Services	115,257.67	115,257.67	0.00	0.00	0.00	0.00
33XX Community Services	10,005.56	10,005.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	33,356.55	33,356.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	72,269.94	72,269.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	150,269.18	150,269.18	0.00	0.00	0.00	0.00
Totals	48,871,160.47	46,433,902.15	1,362,906.59	1,074,351.73	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	48,871,160.47					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0611 Helena Public Schools

0488 Helena H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	18,397,945.51	17,997,758.71	0.00	400,186.80	0.00	0.00
21XX Support Services - Students	1,338,716.21	1,338,716.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	109,494.69	108,345.69	0.00	1,149.00	0.00	0.00
222X Educational Media Services	433,508.97	432,550.97	0.00	958.00	0.00	0.00
23XX Support Services - General Administration	281,296.65	280,275.85	0.00	1,020.80	0.00	0.00
24XX Support Services - School Administration	1,860,640.39	1,860,640.39	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	309,570.29	0.00	286,956.66	22,613.63	0.00	0.00
25XX Support Services - Business	541,075.57	2,200.00	533,723.57	5,152.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,676,562.81	2,676,562.81	0.00	0.00	0.00	0.00
27XX Student Transportation Services	1,122,698.97	1,102,939.52	0.00	19,759.45	0.00	0.00
33XX Community Services	10,116.93	10,116.93	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	215,892.10	215,892.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	994,199.36	994,199.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	160,095.49	23,525.55	0.00	136,569.94	0.00	0.00
Totals	28,451,813.94	27,043,724.09	820,680.23	587,409.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	28,451,813.94					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
	LE 0487 Helena Elem	Indirect/Direct	1,362,906.59 / 46,433,902.15	2.94%		
	LE 0488 Helena H S	Indirect/Direct	820,680.23 / 27,043,724.09	3.03%		

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0487 Helena Elem	0.0377	0.0357	0.0387	0.0413	2.94%
	0488 Helena H S	0.0377	0.0357	0.0387	0.0413	3.03%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0487 Helena Elem	0.0439	0.0466	0.0500	0.0508	
	0488 Helena H S	0.0439	0.0466	0.0500	0.0508	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0487 Helena Elem	0.0439	0.0466	0.0500	0.0508	
	0488 Helena H S	0.0439	0.0466	0.0500	0.0508	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0487 Helena Elem	4.19%	
	0488 Helena H S	4.21%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0611 Helena Public Schools	4.20%	
Your Preliminary Rate by School System (SS) is: This same rate is applied to both EL and HS in the same SS		

School Systems with enrollment greater than 6000 must reclassify expenditures in function 25XX and objects 1XX & 2XX associated with the business manager to the base, in accordance with delegation agreement approved on 01/15/2015. Please contact OPI at 444-1257 with questions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0614 Trinity Elementary

0491 Trinity Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	295,286.92	295,286.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,032.10	4,032.10	0.00	0.00	0.00	0.00
222X Educational Media Services	3,016.22	3,016.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,770.49	8,770.49	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,693.57	3,676.40	25,017.17	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	21,133.98	21,133.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	94,413.98	94,413.98	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	453.05	453.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	21,000.00	0.00	0.00	21,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,768.32	0.00	0.00	2,768.32	0.00	0.00
Totals	479,568.63	430,783.14	25,017.17	23,768.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	479,568.63					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0491 Trinity Elem	Indirect/Direct	25,017.17 / 430,783.14	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				5.81%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0491 Trinity Elem	0.0323	0.0294	0.0301	0.0325	5.81%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0491 Trinity Elem	0.0323	0.0294	0.0301	0.0325	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0491 Trinity Elem	0.0323	0.0294	0.0301	0.0325	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0491 Trinity Elem				3.47%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0614 Trinity Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

3.47%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0615 East Helena Elementary

0492 East Helena Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	6,362,545.64	6,276,696.41	0.00	85,849.23	0.00	0.00
21XX Support Services - Students	742,987.87	742,987.87	0.00	0.00	0.00	0.00
222X Educational Media Services	226,456.24	226,456.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	297,582.39	297,582.39	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	541,783.00	541,783.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	445,871.91	0.00	445,871.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	690,696.76	658,328.63	0.00	32,368.13	0.00	0.00
27XX Student Transportation Services	377,668.64	362,668.64	0.00	15,000.00	0.00	0.00
31XX Food Services	327,858.20	327,858.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,553.47	24,553.47	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,095.00	0.00	0.00	0.00	3,095.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,029.09	0.00	0.00	14,029.09	0.00	0.00
Totals	10,055,128.21	9,458,914.85	445,871.91	147,246.45	3,095.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	10,055,128.21					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0492 East Helena Elem	Indirect/Direct	445,871.91 / 9,458,914.85	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				4.71%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0492 East Helena Elem	0.0127	0.0127	0.0125	0.0166	4.71%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0492 East Helena Elem	0.0127	0.0127	0.0000	0.0166	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0492 East Helena Elem	0.0127	0.0127	0.0125	0.0166	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0492 East Helena Elem				1.93%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0615 East Helena Elementary	Your Preliminary Rate by School System (SS) is:	1.93%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0618 Wolf Creek Elementary

0495 Wolf Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	74,052.01	74,052.01	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,238.94	3,238.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	693.83	693.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,516.86	0.00	16,516.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	28,471.10	28,471.10	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,601.90	2,601.90	0.00	0.00	0.00	0.00
31XX Food Services	13,594.82	13,594.82	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	8,437.76	0.00	0.00	8,437.76	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,728.42	0.00	0.00	1,728.42	0.00	0.00
Totals	149,335.64	122,652.60	16,516.86	10,166.18	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	149,335.64					

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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0495 Wolf Creek Elem	Indirect/Direct	16,516.86 / 122,652.60	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				13.47%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0495 Wolf Creek Elem	0.0764	0.0731	0.0724	0.0714	13.47%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0495 Wolf Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0495 Wolf Creek Elem	0.0764	0.0731	0.0724	0.0714	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2018</u>	<u>LE Reclaasified Rate</u>
	0495 Wolf Creek Elem				8.13%	

Line F Average of LE's contained under one School System Code (SS)		<u>2018</u>	<u>SS Reclaasified Rate</u>
0618 Wolf Creek Elementary	Your Preliminary Rate by School System (SS) is:	8.13%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0621 Auchard Creek Elementary

0498 Auchard Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	113,829.81	113,829.81	0.00	0.00	0.00	0.00
21XX Support Services - Students	62.10	62.10	0.00	0.00	0.00	0.00
222X Educational Media Services	412.46	412.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,976.99	8,976.99	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,903.47	2,903.47	0.00	0.00	0.00	0.00
Totals	126,184.83	126,184.83	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	126,184.83					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A	LE 0498 Auchard Creek Elem	Indirect/Direct	0.00 / 126,184.83	<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0498 Auchard Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0498 Auchard Creek Elem			0.00%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0621 Auchard Creek Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

0.00%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0624 Lincoln K-12 Schools

1221 Lincoln K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	1,133,655.38	1,133,655.38	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,914.58	11,914.58	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	56,344.85	56,344.85	0.00	0.00	0.00	0.00
222X Educational Media Services	27,464.22	27,464.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,134.55	107,134.55	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,187.77	72,187.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	56,678.50	2,897.85	53,780.65	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,606.51	149,606.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,613.92	67,613.92	0.00	0.00	0.00	0.00
31XX Food Services	64,135.78	64,135.78	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	1,048.25	1,048.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	86,015.78	86,015.78	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	18,652.00	2,102.00	0.00	16,550.00	0.00	0.00
Totals	1,852,452.09	1,782,121.44	53,780.65	16,550.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,852,452.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 1221 Lincoln K-12 Schools	Indirect/Direct	53,780.65 / 1,782,121.44	3.02%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1221 Lincoln K-12 Schools	0.0217	0.0203	0.0193	0.0199	3.02%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1221 Lincoln K-12 Schools	0.0217	0.0203	0.0193	0.0199	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	1221 Lincoln K-12 Schools	0.0217	0.0203	0.0193	0.0199	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	1221 Lincoln K-12 Schools			2.12%	

Line F Average of LE's contained under one School System Code (SS)	<u>2018</u>	<u>SS Reclaasified Rate</u>
0624 Lincoln K-12 Schools		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0502 Augusta Elem

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	463,403.97	463,403.97	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,628.68	1,628.68	0.00	0.00	0.00	0.00
222X Educational Media Services	1,654.66	1,654.66	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,414.28	60,016.78	0.00	7,397.50	0.00	0.00
24XX Support Services - School Administration	42,376.34	42,376.34	0.00	0.00	0.00	0.00
25XX Support Services - Business	16,347.75	5,847.87	10,499.88	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	130,697.57	130,697.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	62,484.04	40,484.04	0.00	22,000.00	0.00	0.00
31XX Food Services	9,819.33	9,819.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	500.94	500.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	5,572.98	5,572.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,915.63	0.00	0.00	7,915.63	0.00	0.00
Totals	809,816.17	762,003.16	10,499.88	37,313.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	809,816.17					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate

For FY2017-18 Using FY16 Expenditures

25 Lewis & Clark 0625 Augusta Public Schools

0503 Augusta H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	377,755.27	377,755.27	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,628.70	1,628.70	0.00	0.00	0.00	0.00
22XX Educational Media Services	1,654.64	1,654.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	69,127.58	61,730.08	0.00	7,397.50	0.00	0.00
24XX Support Services - School Administration	54,835.87	54,835.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,103.92	5,844.55	12,259.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	118,016.41	118,016.41	0.00	0.00	0.00	0.00
27XX Student Transportation Services	54,463.82	32,463.82	0.00	22,000.00	0.00	0.00
31XX Food Services	45,460.74	45,460.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,886.39	7,886.39	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	27,320.38	27,320.38	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,316.87	0.00	0.00	6,316.87	0.00	0.00
Totals	782,570.59	734,596.85	12,259.37	35,714.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	782,570.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0502 Augusta Elem				Indirect/Direct 10,499.88 / 762,003.16	1.38%	
LE 0503 Augusta H S				Indirect/Direct 12,259.37 / 734,596.85	1.67%	

Line B Preliminary Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0502 Augusta Elem	0.0022	0.0050	0.0072	0.0079	1.38%
	0503 Augusta H S	0.0022	0.0050	0.0072	0.0079	1.67%

Line C Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0502 Augusta Elem	0.0000	0.0000	0.0000	0.0000	
	0503 Augusta H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2014	2015	2016	2017	2018
	0502 Augusta Elem	0.0022	0.0050	0.0072	0.0079	
	0503 Augusta H S	0.0022	0.0050	0.0072	0.0079	

Line E Five Year Average with 5% Discount	LE	2018	LE Reclaasified Rate
	0502 Augusta Elem	0.69%	
	0503 Augusta H S	0.74%	

Line F Average of LE's contained under one School System Code (SS)	2018	SS Reclaasified Rate
0625 Augusta Public Schools	0.72%	

Your Preliminary Rate by School System (SS) is:
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Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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